

COPY

December 17, 2007

Ms. Delores Heminger
Howard County Assessor
612 Indian Street, #10
St. Paul, NE 68873

Dear Ms. Heminger:

Enclosed is a copy of Howard County's **2007 recertified school adjusted valuation**, which supersedes the original school adjusted valuation certified on October 9, 2007.

Pursuant to Neb. Rev. Stat. §79-1016(5) (R.S. Supp. 2007), your written request, dated October 23, 2007, for nonappealable correction to the taxable value used in determining the school adjusted value for St. Paul School District 47-0001 is approved.

The corrected school adjusted valuation has been certified to the Department of Education and to the St. Paul School Superintendent as of December 17, 2007.

If you have any questions regarding the 2007 school adjusted valuations, please contact Elaine Thompson at (402) 471-5987 in the Property Assessment Division.

Sincerely,

Douglas A. Ewald
Tax Commissioner

DAE:ect

Enclosure

2007 Adjusted value "BY COUNTY & BY BASE SCHOOL DISTRICT", for use in 2008-2009 state aid calculations**BY COUNTY REPORT**

DO NOT USE UNADJUSTED OR ADJUSTED VALUES FOR LEVY SETTING PURPOSES

Recertified Dec 17, 2007

BY COUNTY REPORT FOR # 47 HOWARD

Base school name:		Class	Basesch	Unifsch	U				2007 Totals <i>Unadjusted</i>
GREELEY-WOLBACH 10		3	39-0010						
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral	
Unadjusted Value ==>	409,083	35,167	5,121	1,832,387	0	473,253	6,674,623	0	9,429,634
Level of Value ==>			97.18	97.00	0.00		72.00		
Factor			0.02901832	0.03092784			0.04166667		
Adjustment Amount==>			149	56,672	0		278,109		
*TIF Base Value				0	0				ADJUSTED
Basesch adjusted in this county ==>	409,083	35,167	5,270	1,889,059	0	473,253	6,952,732	0	9,764,564

Base school name:		Class	Basesch	Unifsch	U				2007 Totals <i>Unadjusted</i>
NORTH LOUP SCOTIA 1J		3	39-0501						
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral	
Unadjusted Value ==>	92,647	77,853	338,098	1,660,439	0	323,701	4,864,816	0	7,357,554
Level of Value ==>			97.18	97.00	0.00		72.00		
Factor			0.02901832	0.03092784			0.04166667		
Adjustment Amount==>			9,811	51,354	0		202,701		
*TIF Base Value				0	0				ADJUSTED
Basesch adjusted in this county ==>	92,647	77,853	347,909	1,711,793	0	323,701	5,067,517	0	7,621,419

Base school name:		Class	Basesch	Unifsch	U				2007 Totals <i>Unadjusted</i>
NORTHWEST HIGH 82		3	40-0082						
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral	
Unadjusted Value ==>	2,235,582	365,332	1,366,862	26,759,946	1,620,568	2,497,528	28,250,600	0	63,096,418
Level of Value ==>			97.18	97.00	95.00		72.00		
Factor			0.02901832	0.03092784	0.05263158		0.04166667		
Adjustment Amount==>			39,664	827,627	85,293		1,177,108		
*TIF Base Value				0	0				ADJUSTED
Basesch adjusted in this county ==>	2,235,582	365,332	1,406,526	27,587,573	1,705,861	2,497,528	29,427,708	0	65,226,111

*TIF = Tax Increment Financing; TIF Base value is included in the taxable value, however it must remain unadjusted, therefore it is backed out prior to calculating the adjustment amount & then added back into the total adjusted school value. TIF Excess Value is never included in the taxable value for schools. Factors rounded for display. Agland adjusted to 75%, other real property adjusted to 100%.

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Base school name:		Class	Basesch		Unifsch	U				2007 Totals <i>Unadjusted</i>
ST PAUL 1		3	47-0001							
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral		
Unadjusted Value ==>	10,257,020	1,981,387	3,376,537	113,562,619	17,222,526	7,942,284	101,648,601	0		255,990,974
Level of Value ==>			97.18	97.00	95.00		72.00			
Factor			0.02901832	0.03092784	0.05263158		0.04166667			
Adjustment Amount==>			97,981	3,512,246	904,934		4,235,358			
*TIF Base Value				0	28,784					ADJUSTED
Basesch adjusted in this county ==>	10,257,020	1,981,387	3,474,518	117,074,865	18,127,460	7,942,284	105,883,959	0		264,741,494

Base school name:		Class	Basesch		Unifsch	U				2007 Totals <i>Unadjusted</i>
CENTURA 100		3	47-0100							
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral		
Unadjusted Value ==>	6,084,647	1,065,262	94,262	43,286,693	2,034,368	5,012,817	57,926,294	0		115,504,343
Level of Value ==>			97.18	97.00	95.00		72.00			
Factor			0.02901832	0.03092784	0.05263158		0.04166667			
Adjustment Amount==>			2,735	1,338,764	107,072		2,413,596			
*TIF Base Value				0	0					ADJUSTED
Basesch adjusted in this county ==>	6,084,647	1,065,262	96,997	44,625,457	2,141,440	5,012,817	60,339,890	0		119,366,510

Base school name:		Class	Basesch		Unifsch	U				2007 Totals <i>Unadjusted</i>
ELBA 103		2	47-0103							
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral		
Unadjusted Value ==>	2,870,190	945,238	2,005,173	13,818,250	615,507	2,456,582	35,629,094	0		58,340,034
Level of Value ==>			97.18	97.00	95.00		72.00			
Factor			0.02901832	0.03092784	0.05263158		0.04166667			
Adjustment Amount==>			58,187	427,369	32,395		1,484,546			
*TIF Base Value				0	0					ADJUSTED
Basesch adjusted in this county ==>	2,870,190	945,238	2,063,360	14,245,619	647,902	2,456,582	37,113,640	0		60,342,530

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PALMER 49		3	61-0049							
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral		
Unadjusted Value ==>	701,157	21,458	3,801	3,644,523	0	670,122	11,447,035	0	16,488,096	
Level of Value ==>			97.18	97.00	0.00		72.00			
Factor			0.02901832	0.03092784			0.04166667			
Adjustment Amount==>			110	112,717	0		476,960			
*TIF Base Value				0	0				ADJUSTED	
Basesch adjusted in this county ==>	701,157	21,458	3,911	3,757,240	0	670,122	11,923,995	0	17,077,883	

Base school name:		Class	Basesch	Unifsch	U				2007 Totals <i>Unadjusted</i>	
LOUP CITY 1		3	82-0001							
2007	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag.Improvmnts. & Farmsites	Agric. Land	Mineral		
Unadjusted Value ==>	404,944	6,082	736	625,824	0	410,256	5,368,658	0	6,816,500	
Level of Value ==>			97.18	97.00	0.00		72.00			
Factor			0.02901832	0.03092784			0.04166667			
Adjustment Amount==>			21	19,355	0		223,694			
*TIF Base Value				0	0				ADJUSTED	
Basesch adjusted in this county ==>	404,944	6,082	757	645,179	0	410,256	5,592,352	0	7,059,571	
County UNadjusted total	23,055,270	4,497,779	7,190,590	205,190,681	21,492,969	19,786,543	251,809,721	0	533,023,553	
County Adjustment Amnts			208,658	6,346,104	1,129,694		10,492,072		18,176,528	
County ADJUSTED total	23,055,270	4,497,779	7,399,248	211,536,785	22,622,663	19,786,543	262,301,793	0	551,200,081	

Note: County totals are a summation of the Class 1 -5 Schools, excluding the duplication of value for any Class 6 district.								8	Records for HOWARD County
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